

**Board of Finance
Town of East Windsor
11 Rye Street
East Windsor, CT**

**MINUTES OF REGULAR MEETING,
July 20, 2011 at 7:30 p.m.**

These minutes are not official until approved at a subsequent meeting.

| | |
|---------------------|---|
| Members Present: | Jack Mannette, Danelle E. Godeck, Jason Bowsza, Robert Little, and Kathleen Pippin |
| Members Absent: | Marie DeSousa |
| Alternates Present: | Jerilyn Corso |
| Alternate Absent: | Jamie Daniel |
| Others: | Catherine Cabral, Richard Pippin, Len Norton, Laurie Whitten, Craig Wentworth, Jill M. Danyliw, and Robert L. Howard, Jr. |
| Press: | None |

I. Call to Order

Chairman Jack Mannette called the Regular Meeting to Order at 7:30 p.m., in the East Windsor Town Hall.

II. Appointment of Alternates

Chairman Jack Mannette indicated that Board Member Marie DeSousa is not in attendance at this meeting; all other Regular Members are in attendance and Ms. Jerilyn Corso, Alternate is in attendance and should be appointed as voting member.

It was **MOVED** (Little) and **SECONDED** (Pippin) and **PASSED** (U) that Ms. Jerilyn Corso be approved as voting member at this time.

III. Approval of Minutes

Minutes of May 18, 2011 Regular Meeting

It was **MOVED** (Little) and **SECONDED** (Pippin) and **PASSED** (U) that the Board of Finance approves the minutes of June 15, 2011 Regular Meeting, as presented.

IV. Public Input

None.

V. Communications

None.

It was **MOVED** (Pippin) and **SECONDED** (Godeck) and **PASSED** (U) that the Board of Finance move the agenda item VII. New Business B. CCR, LLP Town Auditors, Introduction out of order before VI. Monthly Reports.

VII. New Business

Ms. Catherine Cabral introduced to the Board representatives from CCR. LLC, who were Ms. Jill M. Danyliw, Audit Manager and Mr. Robert L. Howard, Jr., Partner. They indicated they did not have an agenda to speak about this evening, but they wanted to introduce themselves to the Board and give them a brief summary of what procedures have been taking place in preparation for the town audit. Ms. Danyliw indicated they have visited with the town offices and preparing and scheduling procedures for the town audit. The audit will begin in November and will have the audit finished in time for the year end annual report for the Town Meeting. Mr. Howard commented that their firm was located in Glastonbury, the firm has approximately 200 employees with offices in Boston and Providence. They are currently involved in auditing seventeen local governments. Mr. Howard indicated that this is the first time his firm will be auditing the Town of East Windsor and therefore it takes a little more time learning the Town's procedures.

A brief discussion was held.

Mr. Mannette thanked Ms. Danyliw and Mr. Howard for their time and indicated the Board looks forward to working with them during the audit process.

It was **MOVED** (Bowsza) and **SECONDED** (Godeck) and **PASSED** (U) that the Board of Finance return to the order of the agenda item VI. Monthly Reports.

VI. Monthly Reports**a. Treasurer's Report**

Ms. Catherine Cabral, Treasurer, addressed the Board of Finance. She gave to all the Board Members a memorandum dated July 15, 2011 for their review. The document is broken down in four subjects: Cash, Tax Collections, Assessor Information, and Treasurer Update. As of June 30, 2011, the cash position of the Town is as follows: Webster Bank \$3,090,973; New England Bank (formerly Enfield Federal Savings) \$506,154; TD Banknorth \$575,324; STIFF \$585,976; and MBIA Class \$36,569.

Ms. Cabral indicated that on June 29, 2011, the Town received the Mashantucket Pequot Grant payment in the amount of \$14,369.35 from the State of Connecticut.

b. Tax Collector's Report

Ms. Cabral gave to all the Board Members a report entitled "Tax Collector's Report to Board of Finance 7/1/2010 through 05/31/2011" which was prepared by Samantha Lee, Tax Collector. She briefly discussed the figures on the report comparing tax collection of the current year verses the three previous years. The percentage of tax collection is approximately 100.56% which is higher than last year's collection and shows how hard the tax collector and her office has worked. A brief discussion regarding the report was held regarding the tax collection and delinquent tax collection to date.

c. Assessor's Report

Ms. Cabral gave to all the Board Members a report dated July 145, 2011 from the Assessor, Ms. Caroline Madore. The report indicates the Grand List of October 1, 2011 work continues along with the preparation work for the Grand List of October 1, 2012 (Revaluation). She expects to have the Request for Proposals completed shortly for release in August, 2011. The Geographic Information System (GIS) is up and running and is of great assistance to the office staff as well as taxpayers, appraisers, and title searchers. Layers exist depicting aerial views, zoning, wetlands, flood zones, and farming. New map numbers were issued in accordance with the Town's changeover to the GIS. If you wish to access information on the site, please sign onto the Town website: www.eastwindsorct.com and click on "Town Departments and Agencies" and then "Assessor". The link to the GIS system is on the Assessor's web page in the center column of the blue area at the bottom under "Additional Links".

d. 2010-2011 Budget Expenses/Discussion on YTD Expenses

Ms. Catherine Cabral gave to all Board Members a report of 2010-2011 Budget Expenses for their review.

e. Added Appropriations/Transfers

Ms. Cabral indicated that the first transfers being discussed are for the year 2010-2011.

▪ Police Department

Ms. Cabral indicated that due to the new budget overruns policy, transfers within the budget to be brought to the Board's attention and for the record

the Police Department was able to balance its budget. Mr. Mannette commented that this should be brought to the Board of Selectmen in order to transfer. Ms. Cabral indicated it doesn't need to be brought to the Board of Selectmen and the Police Department felt that it was important to manage their budget and bring it to the Board of Finance for informational purposes.

No action was required by the Board of Finance, but it was requested that those transfers be made as part of the minutes and labeled Exhibit A.

▪ **WPCA**

Ms. Cabral gave to all the Board Members information regarding this transfer. She indicated the monies have been allocated to the CNR to take care of general repairs. The letter given to the Board Members indicates this will be the last transfer of its kind for the fiscal year 2010-2011. The transfer is in the amount of \$5,000 from the OP Trans – WPCA to CNR – WPCA Sinking Fund.

Mr. Mannette indicated there is no action required by the Board of Finance. Ms. Cabral reminded the Board there will be further transfers of \$12,000 to CNR.

▪ **Assessor**

Ms. Cabral indicates the transfer is due to the operating budget will go into the negative unless she gets the transfer requested of \$700 to balance her budget. The postage line is short due to the fact last year monies were not allocated. In order not to go against the overruns policy, the transfer of \$700 is needed.

It was **MOVED** (Little) and **SECONDED** (Godeck) and **PASSED** (4-0) (K. Pippin abstained) that the Board of Finance approves the request to transfer in the amount of \$700.00 to Assessor-Postage Account No.: 1-01-10-1035-5-545-0000-0 from Public Safety Pension Account No.: 1-01-15-2195-2-203-0000-0, and to a Town Meeting if necessary.

▪ **FD/Physicals & Immunizations**

A motion was entertained by Ms. Godeck and seconded by Ms. Pippin that the Board of Finance approves the request to transfer in the amount of \$500.00 to FD/Physicals & Immunizations Account No.: 1-01-15-2150-3-330-0000-0 from Physicals & Immunizations Account No.: 1-01-20-5245-3-330-0000-0, and to a Town Meeting if necessary.

A discussion was held.

Ms. Godeck inquired if there were two separate accounts for physicals and immunizations, one for the Town and the other for the Fire Departments. Ms. Cabral indicated there was. Mr. Bowsza inquired as to why this line was under budgeted, if there were added firemen or if the cost of the physicals increased. Ms. Cabral commented she was not sure, but believed the cost of the physicals were more expensive than anticipated. She also commented that it is legally required to have physicals performed and some fireman did not have physicals last year and they needed to be done. Mr. Bowsza asked what the requirements for physicals are. Ms. Cabral indicated some are required annually, but not all. The requirements are based on age and other factors. Mr. Mannette indicated in looking at the reports, the Fire Department has a balance as of June 30, of \$1,370, which is more than the \$500 which is requested and there is still money in the budget and according to the policy, this transfer is not needed.

Ms. Godeck withdrew her motion and Ms. Pippin withdrew her second. No action was required.

- **WPCA**

The WPCA is requesting a transfer of \$25,000 for the roof replacement. The WPCA has submitted a five year roof repair plan.

It was **MOVED** (Godeck) and **SECONDED** (Bowsza) and **PASSED** (U) that the Board of Finance approves the request to transfer in the amount of \$25,000.00 to CNR-WPCA Roof Replacement Account No.: 1-08-55-1025-7-799-0720-0 from WPCA Roof Replacement Account No.: 1-01-55-9447-7-799-0912-0, and to a Town Meeting if necessary.

- **CIP Reserve**

Ms. Cabral indicated this is a year end transfer from CIP-Reserve to CNR for an ongoing project in the amount of \$10,034.00.

It was **MOVED** (Godeck) and **SECONDED** (Bowsza) and **PASSED** (U) that the Board of Finance approves the request to transfer in the amount of \$10,034.00 to CNR-PW Heating Units T. Garage Account No.: 1-08-55-1025-7-799-0480-0 from CIP Reserve Public Works Heating Town Garage, and to a Town Meeting if necessary.

- **CNR**

Ms. Cabral indicated there are several accounts to be transferred totaling \$41,430.00 to CNR Unassigned. The itemized projects are as follows:

Ambulance \$25,000
BOE – BB School \$1,280.23
HS – Outdoor Track \$14,400.00
BOE BB School Refurbish \$710.00
BBFD Replace Service \$39.77

A motion was entertained by Ms. Pippin and seconded by Mr. Little that the Board of Finance approves the request to transfer in the amount of \$25,000 to CNR-Unassigned Account No.: 1-08-55-1025-7-799-0658-0 from CNR-Ambulance Account No.: 1-08-55-1025-7-799-0105-0; and \$1,280.23 to CNR-Unassigned Account No.: 1-08-55-1025-7-799-0658-0 from CNR-BOE BB School Account No.: 1-08-55-1025-7-799-0126-0; and \$14,400 to CNR-Unassigned Account No.: 1-08-55-1025-7-799-0658-0 from CNR-HS Outdoor Track Account No.: 1-08-55-1025-7-799-0129-0; and \$710.00 to CNR-Unassigned Account No.: 1-08-55-1025-7-799-0658-0 from CNR-BOE BBS Refurbish Account No.: 1-08-55-1025-7-799-0129-0; and, \$39.77 to CNR-Unassigned Account No.: 1-08-55-1025-7-799-0658-0 from CNR-BBFD Replace Service 239 Account No.: 1-08-55-1025-7-799-0138-0, and to a Town Meeting if necessary.

A discussion was held. Mr. Bowsza inquired what the CNR Account used for. Ms. Cabral indicated the money goes to the unassigned account and the funds need to be reallocated to projects. Mr. Mannette commented that with the present transfers, that account will be substantial approximately \$300,000. Mr. Bowsza questioned if those funds which have been assigned, for example, to the Board of Education for a project and that project has been completed, why the extra funds cannot be assigned to another Board of Education project rather than Fund 8. Ms. Cabral indicated any department finishes a project; any remaining funds go into Fund 8. Ms. Godeck commented it is closing a project. Ms. Cabral remarked that the unassigned funds are there for emergency purposes, for example, a road floods during a storm and needs repair. The town can go to that account and allocate those funds to that emergency project. Mr. Mannette indicates with all these transfers, he believes the Fund 8 account is too high and the Board needs to look what needs to be done in order to lower the balance of that account. Ms. Cabral agreed. Ms. Pippin thought the account should be approximately \$150,000 and Ms. Godeck thought it should be about \$200,000 to \$250,000. Mr. Mannette indicated the account levels over the years. Mr. Mannette also commented that the CIP Committee should take a look at projects which need to be done, a lot can be done with approximately \$150,000 and that could be further discussed in the future.

A vote was taken.

In Favor – Kathy Pippin, Danelle Godeck, Robert Little,
and Jerilyn Corso.

Opposed – Jason Bowsza

Motion passed.

▪ **Public Works**

Mr. Len Norton addressed the Board. He indicated he is requesting transfers of \$68,870.46 and \$4,176.62 from two projects which have been completed to truck replacement to purchase a new truck to replace a truck that is over ten years old and is in need of extensive repair. The fleet is very old and needs to be updated and the truck situation is critical. The projects that have been completed are the Windsorville Bridge and East Road Bridge. Mr. Mannette indicated that there are two requests from Public Works and he needed clarification. Mr. Norton explained that due to the last year's harsh winter, trucks are in need of repair. He has put a proposal together and gave it to the Board of Selectmen to purchase four new trucks and trade-in four others. Within the fleet of trucks, the oldest truck is from 1989. He believes the Town has to start looking at replacing the trucks and getting on schedule of replacing the equipment. The three large trucks are in need of serious repairs before the winter months. One of those trucks has been towed to Springfield to get the springs repaired. He has ordered on truck from funds from CIP and it is hoped he will have this truck in the fleet by the winter. Mr. Mannette asked Mr. Norton if the Board could have a summary of the fleet of trucks and what is the plan for the future in replacing said trucks. Mr. Norton agreed. Mr. Mannette also commented that when the Police Department was requesting new police cruisers, it was helpful for the Board to see the summary of vehicles. Ms. Cabral indicated that as part of the CIP, the Committee is trying to get the Public Works on a five year plan for replacement vehicles. Mr. Mannette indicated the cost of the Public Work trucks are very costly, approximately \$68,000, which is more costly than police cruisers. Mr. Mannette indicated that he would also like to see the Public Works get on a schedule due to the fact of the cost of replacing those trucks. Mr. Bowsza inquired how many trucks will be on the list and what their life span is. Mr. Norton indicated the life span of trucks is approximately eight years, due to the winter conditions which makes those trucks rust and wear quickly. Ms. Corso inquired how many trucks are there in the fleet. Mr. Norton indicated there are eight trucks presently; however, one truck is not road worthy. Currently, there are seven snow routes and seven trucks, if one truck should need repair or fail during a snowstorm, there are no spare trucks in the fleet. A smaller truck is on schedule to be replaced every seven to nine years, if they keep the truck too long, the truck is not worth anything for trade-in value. Mr. Mannette indicated taking the \$68,000

from Fund 8 which is unassigned to purchase one truck which would benefit the Town. Mr. Bowsza questioned using the monies in Fund 8 since that money is supposed to be used for emergency purposes. Mr. Mannette indicated even if they took \$68,000 from the Fund 8 Account, there would still be a balance of \$250,000.

Ms. Cabral then brought up the chip sealing project of \$75,000. Already there has been budgeted \$50,000 for the chip sealing project and transferring another \$75,000 would make that account approximately \$125,000. However, LOCIP will be reimbursing the Town for that chip sealing project, but in order to receive those funds, the Town must first pay the expenses and then be reimbursed by the grant. Mr. Mannette indicated should make this whole and pay the invoice of \$95,185. Ms. Cabral commented there is already \$25,000 in that account. Mr. Mannette wanted to know where the money is coming from to make the account whole. Ms. Cabral indicated it will be whole from the grant. The discussion continued between Mr. Mannette and Ms. Cabral of how the grants are processed. Ms. Cabral explained this is similar to the Industrial Road Grant.

Eventually, it was decided that there would be no action taken on the request to transfer \$75,000 for the CIP-Chip Sealing.

The discussion then turned back to the truck purchases. Mr. Little commented that the Town needs to get on a schedule of buying trucks so it can be on a cycle. Mr. Norton he would very much hope that the Town would get on a cycle of purchasing trucks, a four truck cycle. Ms. Cabral commented that one truck will be purchased and will be available for this winter season. Public Works then could approach the CIP and inquire for additional trucks. Mr. Mannette commented that CIP is the controlling factor authorizing the use of the monies for whatever purpose.

A brief discussion was held.

It was **MOVED** (Pippin) and **SECONDED** (Little) and **PASSED** (U) that the Board of Finance approves the request to transfer in the amount of \$68,879.46 to Public Works-Truck Replacement Account No.: 1-08-55-1025-7-799-0494-0 from Windsorville Bridge Account No.: 1-08-55-1025-7-799-0491-0 and \$4,176.62 to Public Works-Truck Replacement Account No.: 1-08-55-1025-7-799-0494-0 from East Road Bridge Account No.: 1-01-55-9445-7-799-0646-0, and to a Town Meeting if necessary.

The next transfer requested is to transfer monies from accounts that deal with drainage and truck replacement to the appropriate CIP accounts for 2010-2011.

It was **MOVED** (Pippin) and **SECONDED** (Little) and **PASSED** (U) that the Board of Finance approves the request to transfer in the amount of \$50,000.00 to Account No.: 1-08-55-1025-7-799-0483-0 from Account No.: 1-01-55-9447-7-799-0632-0 (DRAINAGE) and \$17,064.26 to Account No.: 1-08-55-1025-7-799-0494-0 from Account No.: 1-01-55-9445-7-799-0375-0 (TRUCK REPLACEMENT), and to a Town Meeting if necessary

Ms. Cabral indicated the next set of transfers will be for the fiscal year 2011-2012.

▪ **Community Planning and Development**

Ms. Laurie Whitten addressed the Board. She indicated that back in March of 2011, \$4,400 was transferred from Part-Time Salary to the Professional Line item for a Route 140 Facilitator. Subsequently, unused funds were added to the Professional Line item to total \$9,000. These monies were encumbered on June 14, 2011. A contract has been signed with Planimetrics for work to be performed. At this time, Ms. Whitten is requesting to have this money transferred and reallocated into this year's budget.

Mr. Mannette wanted to had a few questions regarding the June 30, 2011 report wherein it indicated the \$9,000 was encumbered. Ms. Cabral commented no invoice was received for services of 2010-2011. Mr. Mannette indicated the invoice was attached to the transfer request and the invoice should just be paid. If the monies are transferred into the 2011-2012 budget, it will increase the current budget. Ms. Cabral indicated the services did not take place and will happen in 2011-2012 budget year.

Ms. Whitten indicated she will get the invoice and will pay it in advance pursuant to the advisement of the Board of Finance. Mr. Little and Mr. Mannette agreed.

▪ **Public Works**

Ms. Cabral and Mr. Norton indicated that \$20,000 was received from FEMA for maintenance of vehicles based upon extended use during the January storms. Funds can be used to put trucks back together and repair for use this winter.

A lengthy discussion was held regarding the allocation of the FEMA monies. Ms. Cabral indicated the check was received at the end of June. Mr. Mannette felt that money should be put into the general fund and if Mr. Norton needs the money to repair trucks, he can request an added appropriation. Mr. Bowsza questioned the process of receiving money

from FEMA and what that money is used for. Ms. Godeck indicated that FEMA has strict guidelines in how the money is used. Mr. Mannette insisted if the money is put into the Public Works account, it will change the bottom line of the budget and that cannot be done.

f. Invoices

None were discussed.

VII. Old Business

None.

VIII. New Business

Previously discussed.

IX. Adjournment

It was **MOVED** (Godeck) and **SECONDED** (Little) and **PASSED** (U) that the Board of Finance adjourns the July 20, 2011 Regular Meeting at 8:57 p.m.

Respectfully Submitted,

Denise M. Piotrowicz
Recording Secretary

EXHIBIT A**Town of East Windsor**

11 Rye Street
Broad Brook, CT. 06016

Transfer/Appropriation Request FormDate: 7/11/11Fiscal Year: 2010/2011Department: Police

| Appropriations Amount Requested | Account Number and Title | Description |
|------------------------------------|--------------------------|-------------|
| \$ _____ | _____ | _____ |

Transfers (Please enter account number and name)

| | | |
|----------|--|-------------------------------------|
| \$3,000 | Transfer From Acct # <u>1-01-15-2145-1-102</u> | To Acct # <u>1-01-15-2145-1-124</u> |
| \$ 321 | Transfer From Acct # <u>1-01-15-2145-1-102</u> | To Acct # <u>1-01-15-2145-1-100</u> |
| \$10,751 | Transfer From Acct # <u>1-01-15-2145-3-325</u> | To Acct # <u>1-01-15-2145-6-620</u> |
| \$1,000 | Transfer From Acct # <u>1-01-15-2145-3-325</u> | To Acct # <u>1-01-15-2145-4-430</u> |
| \$1,000 | Transfer From Acct # <u>1-01-15-2145-7-799</u> | To Acct # <u>1-01-15-2145-4-430</u> |
| \$450 | Transfer From Acct # <u>1-01-15-2145-6-612</u> | To Acct # <u>1-01-15-2145-4-430</u> |
| \$43 | Transfer From Acct # <u>1-01-15-2145-8-800</u> | To Acct # <u>1-01-15-2145-8-810</u> |
| \$300 | Transfer From Acct # <u>1-01-15-2145-3-390</u> | To Acct # <u>1-01-15-2145-6-630</u> |
| \$300 | Transfer From Acct # <u>1-01-15-2145-6-612</u> | To Acct # <u>1-01-15-2145-6-630</u> |
| \$350 | Transfer From Acct # <u>1-01-15-2145-4-431</u> | To Acct # <u>1-01-15-2145-6-630</u> |

Please enter a detailed explanation of your request below by item.

To Balance Appropriate Line Items

ch S. Della
Department Signature

7/14/11
Date

Police comm. motion 7/13/11

Board of Selectman Signature

Date

Approval ()
Denial ()

Board of Finance Signature

Date

Approval ()
Denial ()

Town Meeting

Date

Approval ()
Denial ()

Yes () No ()